



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jenchamb LLC  
DOCKET NO.: 10-21836.001-R-1  
PARCEL NO.: 11-20-102-041-0000

The parties of record before the Property Tax Appeal Board are Jenchamb LLC, the appellant, by attorney Allen A. Lefkovitz, of Allen A. Lefkovitz & Assoc. P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 9,029  
**IMPR.:** \$ 47,379  
**TOTAL:** \$ 56,408

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

Prior to its demolition, the subject property consisted of a two-story dwelling of frame and masonry construction. The dwelling was constructed in 1977. Features of the home included a partial basement and a two-car garage. The property has a

7,371 square foot site and is located in Evanston Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal with a January 1, 2009 valuation date that indicates the subject's market value is \$655,000. The appellant also submitted the subject property's sale contract, settlement statement, real estate transfer declaration, and deed that indicate the subject was purchased on June 28, 2010 for a price of \$775,000. In addition, the appellant submitted a Cook County demolition permit dated October 15, 2010 and a City of Evanston building permit application dated November 30, 2010. Additionally, the appellant submitted photographs, and utility company disconnection letters. The appellant also submitted a Right of Way permit to disconnect the subject's sewer line. Based on this evidence, the appellant requested that the Board reduce the subject's assessment to reflect the subject's recent purchase price in addition to applying a 49.04% occupancy factor to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,267. The board also submitted the subject's property record card that shows that a 69% occupancy factor was applied to the subject's improvement assessment. At 100% occupancy, the subject's assessment reflects a market value of \$1,045,101 or \$402.12 per square foot of living area, including land, when applying the 2010 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted three sale comparables.

In written rebuttal, the appellant submitted the subject's property record card for 2010 and 2011.

At hearing, the appellant's attorneys, Rostislav Pukshansky and Allen Lefkovitz argued that the subject's assessment should be reduced to reflect its recent purchase price of \$775,000 and that the subject should be granted vacancy relief as of January 1, 2010, as ownership is not required under Section 9-180 of the Property Tax Code.

The appellant's attorneys stated that their evidence shows deconstruction of the subject property began as of the subject's purchase date of June 28, 2010. They also stated that they did not know whether the subject property was occupied prior to June 28, 2010. The appellant's attorneys submitted, without objection from the board of review's representative, a copy of the subject's property record card for 2011. The 2011 record card indicates that the subject's improvement assessment has a 10% occupancy factor. The record card was admitted into evidence and marked "Exhibit A."

The board of review's representative stated that the subject's 2010 assessment reflects a 69% occupancy factor and that ownership is required under Section 9-180 of the Property Tax Code.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2010 for a price of \$775,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant disclosed that the parties to the transaction were not related and the property was sold using a realtor. In further support of the transaction the appellant submitted a copy of the subject's real estate sale contract, settlement statement, real estate transfer declaration, and deed.

The Board finds the purchase price is below the market value reflected by the assessment when the assessment is at 100% occupancy. Based on this record the Board finds the subject property had a market value of \$775,000 as of January 1, 2010. Since market value has been determined the 2010 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% shall apply. 86 Ill.Admin.Code

§1910.50(c)(2). The resulting total assessment at 100% occupancy is \$69,285.

As to the appellant's vacancy argument, Section 9-180 of the Property Tax Code provides in part:

"When... any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use." (35 ILCS 200/9-180).

The Board notes that ownership on January 1 is a requirement and that the appellant did not own the subject on January 1, 2010. As such, the Board finds the appellant is not entitled to vacancy relief as of January 1, 2010. In addition, there was no evidence submitted to demonstrate that the subject was uninhabitable or unfit for occupancy prior to the appellant's purchase on June 28, 2010. The Board also notes that there was no evidence submitted to demonstrate that the subject was uninhabitable or unfit for occupancy from June 28, 2010 to October 15, 2010, the date of the subject's Cook County Demolition Permit. The Board finds that pursuant to Section 9-180 of the Property Tax Code, the appellant is entitled to vacancy relief from October 15, 2010 to December 31, 2010.

The Board finds that the subject's assessment should be calculated as follows. As mentioned above, based on the recent sale of the subject, the subject's total assessment at 100% occupancy should be \$69,285, and its improvement assessment at 100% occupancy should be \$60,256. After applying a 78.63% occupancy factor to the improvement assessment and adding back the land assessment of \$9,029, the resulting total assessment is \$56,408. The subject's current assessment is above this amount. Accordingly, the Board finds a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

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Member

*JR*

*Jerry White*

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Member

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Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 18, 2015

*A. Proctor*

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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.